

# CITY OF EAU CLAIRE

TABLE 2  
CHANGES IN NET ASSETS  
LAST THREE FISCAL YEARS  
(Accrual Basis of Accounting)

Expenses	2003	2004	2005
Governmental activities:			
General government	\$ 8,520,660	\$ 7,643,250	\$ 7,857,938
Public safety	20,070,417	20,202,687	21,546,332
Public works	10,173,302	11,221,813	12,396,508
Health services	4,023,159	4,175,651	4,409,322
Culture and recreation	9,283,774	7,522,475	7,406,964
Development	2,931,989	2,267,591	3,748,193
Interest and fiscal charges	1,791,084	2,054,281	2,053,323
Total governmental activities expense	<u>56,794,385</u>	<u>55,087,748</u>	<u>59,418,580</u>
Business-type activities			
Water Utility	5,010,412	5,143,065	5,424,169
Sewer Utility	5,089,211	5,158,959	5,349,773
Storm Water Utility	1,628,456	1,482,635	1,823,011
Public Transit	3,982,644	4,103,773	4,427,330
Parking Utility	408,357	391,267	419,801
Hobbs Ice Center	503,345	519,838	564,079
Outdoor Pool	367,367	319,825	343,552
Total business-type activities expenses	<u>16,989,792</u>	<u>17,119,362</u>	<u>18,351,715</u>
Total primary government expenses	<u>\$ 73,784,177</u>	<u>\$ 72,207,110</u>	<u>\$ 77,770,295</u>

# CITY OF EAU CLAIRE

TABLE 2 (cont.)  
CHANGES IN NET ASSETS  
LAST THREE FISCAL YEARS  
(Accrual Basis of Accounting)

	2003	2004	2005
<b>Program Revenues</b>			
Governmental activities:			
Charges for services			
General government	\$ 2,944,928	\$ 2,799,799	\$ 2,971,400
Public safety	3,582,224	3,083,516	2,813,376
Public works	85,827	118,378	177,977
Health services	1,388,975	1,602,248	1,748,238
Culture and recreation	1,564,306	1,449,973	1,325,314
Development	153,510	157,355	89,976
Operating grants and contributions			
General government	45,361	41,955	6,392
Public safety	928,224	750,303	579,467
Health services	820,384	966,021	965,115
Culture and recreation	34,994	24,091	33,060
Development	1,578,390	1,556,887	1,366,682
Capital grants and contributions			
General government	2,251,173	1,750,962	1,534,745
Public safety	68,470	57,458	-
Public works	4,225,663	3,728,343	3,928,050
Culture and recreation	309,737	749,940	731,287
Total governmental activities program revenues	<u>19,982,166</u>	<u>18,837,229</u>	<u>18,271,079</u>
Business-type activities			
Charges for services			
Water Utility	6,984,333	6,831,621	7,150,409
Sewer Utility	5,999,089	5,811,267	6,123,231
Storm Water Utility	1,725,264	1,935,282	2,098,370
Public Transit	471,698	470,600	503,024
Parking Utility	229,664	218,569	215,356
Hobbs Ice Center	340,292	379,206	423,376
Outdoor Pool	200,252	173,359	214,616
Operating grants and contributions			
Public Transit	2,360,794	2,400,631	2,466,457
Capital grants and contributions			
Water Utility	143,673	2,921,683	1,051,304
Sewer Utility	204,277	2,370,025	609,332
Storm Water Utility	<u>27,381</u>	<u>5,187,007</u>	<u>1,975,066</u>
Total business-type activities program revenues	<u>18,686,717</u>	<u>28,699,250</u>	<u>22,830,541</u>
Total primary government program revenues	<u>38,668,883</u>	<u>47,536,479</u>	<u>41,101,620</u>
<b>Net (Expense) Revenue</b>			
Governmental activities	(36,812,219)	(36,250,519)	(41,147,501)
Business-type activities	<u>1,696,925</u>	<u>11,579,888</u>	<u>4,478,826</u>
Total primary government net expense	<u>\$ (35,115,294)</u>	<u>\$ (24,670,631)</u>	<u>\$ (36,668,675)</u>

# CITY OF EAU CLAIRE

TABLE 2 (cont.)  
CHANGES IN NET ASSETS  
LAST THREE FISCAL YEARS  
(Accrual Basis of Accounting)

	2003	2004	2005
<b>General Revenues and Other Changes in Net Assets</b>			
Governmental activities			
Property taxes	\$ 25,854,470	\$ 26,155,386	\$ 27,478,504
Intergovernmental revenues	10,392,649	9,388,956	9,378,496
Investment income	1,697,609	2,057,061	2,703,261
Miscellaneous	-	-	45,493
Transfers	132,732	454,863	20,295
Total governmental activities	<u>38,077,460</u>	<u>38,056,266</u>	<u>39,626,049</u>
Business-type activities			
Investment income	365,909	308,078	616,911
Miscellaneous	93,558	292,347	236,053
Transfers	(132,732)	(454,863)	(20,295)
Total business-type activities	<u>326,735</u>	<u>145,562</u>	<u>832,669</u>
Total primary government	<u>38,404,195</u>	<u>38,201,828</u>	<u>40,458,718</u>
<b>Change in Net Assets</b>			
Governmental activities	1,265,241	1,805,747	(1,521,452)
Business-type activities	2,023,660	11,725,450	5,311,495
Total primary government	<u>\$ 3,288,901</u>	<u>\$ 13,531,197</u>	<u>\$ 3,790,043</u>

Source: City of Eau Claire Comprehensive Annual Financial Reports

Note: The City began to report accrual information when it implemented GASB Statement 34 in fiscal year 2003.